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SUPREME COURT OF THE UNITED STATES.

No. 85.

THE UNITED STATES, PLAINTIFF,

vs.

GABRIEL F. IRVING, AND AL.

ON CERTIFICATE OF DIVISION FROM THE CIRCUIT U. S. FOR THE SOUTHERN DISTRICT OF NEW YORK.

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S. D. Langtree, Print.

842.

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GABRIEL F. IRVING, AND AL.

ON A CERTIFICATE OF DIVISION FROM THE CIRCUIT COURT U. S., FOR THE SOUTHERN DIST. OF NEW YORK.

The President of the United States of America, to all to whom these presents shall come, greeting:

[L. S.] Know ye, that we, having inspected the records and files of the Circuit Court of the United States, for the Southern District of New York, in the Second Circuit, do find there, remaining of record, certain paper writings, in the words and figures following, to wit:

At a stated term of the Circuit Court of the United States of America, for the Southern District of New York, in the Second Circuit, held at the City Hall, in the City of New York, on Tuesday, the fourteenth day of December, in the year of our Lord one thousand eight hundred and forty-one.

THE UNITED STATES OF AMERICA,
vs.
GABRIEL F. IRVING, JAMES E. DEKAY, FRANCIS R. TILLON, and CHARLES P. CLINCH, surviving executors of the last will and testament of Henry Eckford, deceased.

Present, the Honorable Smith Thompson, and the Honorable Samuel R. Betts.

This was an action of debt, brought against the defendants, surviving executors of the last will and testament of Henry Eckford, deceased, who was one of the sureties on the official bond of Samuel Swartwout, formerly collector of the customs at the port of New York. The bond, on which the suit was brought, was dated June 22nd, 1830, and was in the form required by the act of Congress.

It was admitted, that the first term of office of the said Samuel Swartwout, commenced on the first day of May, 1829; his second on the 29th day of March, 1830, and his third on the 29th day of March, 1834; and that the said several terms of office were covered, respectively, by several bonds, with different sets of sureties.

The bond on which the suit was brought, was given for the faithful performance of the duties of the office of collector, as aforesaid, by said Swartwout, by his second term of office.

The due execution of the bond, and the executorship of the defendants, having been admitted, the United States offered and gave in evidence, a duly authenticated and certified transcript from the books and proceedings of the Treasury, of the accounts of the said Samuel Swartwout, as collector as aforesaid, from the 29th day of March, 1830, to the 28th day of March, 1834, both days inclusive; shewing a balance due from said Swartwout to the United States, on the last mentioned day, of four hundred and eighty-six thousand four hundred and fifty-five dollars and twenty-four cents, after allowing him credit for all his payments into the Treasury within the first quarter of the year 1834, as well as for the sum of four hundred and fifty thousand dollars, charged by him, in his account current of that quarter, but which was not brought to his credit by covering warrant until the second quarter of the same year. The first quarter of the year 1834 commenced on the first day of January, and ended on the thirty-first day of March; and the second quarter of that year commenced on the first day of April, and ended on the thirtieth day of June.

On this state of facts, the plaintiffs claimed to recover of the defendants the amount of the penalty of said bond, dated June 22nd, 1830, being one hundred and fifty thousand dollars.

The counsel for the defendants then read in evidence the depositions of Jesse Miller, James N. Barker, and James N. Torbut, shewing that the quarterly accounts of said Samuel Swartwout, as collector as aforesaid, were rendered to the Treasury Department in a continued series, from the time he was first appointed to said office, in 1829, to the expiration of his last term of office, in 1837; and that such accounts were settled and adjusted at the Treasury, without any regard to the expiration or commencement of the terms of office of said Swartwout, under the different commissions which he held.

The defendants also gave in evidence a duly certified Treasury transcript, of the account of said Samuel Swartwout, as collector as aforesaid, for the quarter commencing April the first, and ending June the thirtieth, 1834, numbered 66,263; and also of the quarter commencing January the first, and ending March 31st, 1834, numbered 65,722.

It was admitted, on the part of the United States, that the said Samuel Swartwout had made certain payments into the Treasury of the United States, or on their account, subsequent to the said 28th day

of March, 1834, for which he was not credited on the transcript, so as aforesaid given in evidence by the said United States.

Upon the argument of the above case, in this court, the judges were divided in opinion upon the following questions, and the jury, by consent, were discharged from the further consideration of the case.

First.—Whether the said transcript from the books and proceedings of the Treasury, given in evidence, on the part of the United States, to shew the indebtedness of said Swartwout, on the 28th day of March, 1834, on which day the second term of office of said Swartwout expired, was, in this case, competent and legal evidence for that purpose.

Second.—Whether the payments made by said Samuel Swartwout subsequently to the said 28th day of March, 1834, should be applied to the discharge of his indebtedness existing on said 28th day of March, 1834, or accruing during his said second term of office, or whether such payments should be applied to the discharge of his indebtedness accruing after that time.

Which said points, upon which the said judges were so divided in opinion, were then and there, at the request of the counsel of the parties stated, under the direction of the judges, and ordered by the court to be certified, under the seal of the court, to the Supreme Court of the United States, at their next session, for their decision thereon.

[L. S.] All which, we have caused, by these presents, to be exemplified, and the seal of the said Circuit Court to be hereunto affixed.

Witness, the honorable Samuel R. Betts, one of the judges of the said court, at the City of New York, in the Southern District of New York, and Second Circuit, this twelfth day of January, in the year of our Lord one thousand eight hundred and forty-two, and of the independence of the United States the sixty-sixth.

JAS. W. METCALF, *Clerk.*

Circuit Court of the United States of America, for the Southern District of New York, in the Second Circuit.

THE UNITED STATES OF AMERICA,
vs.
GABRIEL F. IRVING, JAMES E. DEKAY, FRANCIS R. TILLON, and CHARLES P. CLINCH, surviving executors of the last will and testament of Henry Eckford, deceased.

It is hereby mutually stipulated, by and between the attornies of the respective parties in this cause, that copies of the deposi-

tions of James N. Barker and James M. Torbut, and also copies of the authenticated Treasury transcripts of the accounts of Samuel Swartwout, formerly collector of the customs for the the port of New York, from the 28th day of March, 1830, to the 28th day of March, 1834, both days inclusive; and also copies of the authenticated Treasury transcripts of the quarterly accounts of said Samuel Swartwout, as settled and adjusted at the Treasury Department, for the quarters, respectively, ending the 31st of March and the 30th of June, 1834, which were, severally, read in evidence on the trial of this cause, shall be annexed to and printed with the case certified herewith; and that, upon the argument of this cause before the Supreme Court of the United States, either party shall have the right to refer to and read the same.

O. HOFFMAN, *U. S. Att'y.*
F. B. CUTTING, *Att'y for Defi's.*

Dated, January 4, 1842.

I, James W. Metcalf, Clerk of the Circuit Court of the United States, for the Southern District of New York, do hereby certify, that the foregoing is a true copy of the stipulation on file in this office, in the above entitled cause.

In testimony whereof, I have hereunto set my hand and affixed the seal of the said court, at the City of New [L. S.] York, this twelfth day of January, in the year of our Lord one thousand eight hundred and forty-two.

JAS. W. METCALF, *Cl'k.*

Filed, 14th Jan'y, 1842.

Official bond—Samuel Swartwout, Collector, New York—penalty, $150,000.

Dated, 22 June, 1830.

Know all men by these presents, that we, Samuel Swartwout, Cadwallader D. Colden, Henry Eckford, Silas E. Burrows, Charles L. Livingston, M. M. Quackenbos and Benjamin Birdsall, are held and firmly bound unto the United States of America, in the full and just sum of one hundred and fifty thousand dollars, money of the United States; to which payment, well and truly to be made, we bind ourselves, jointly and severally, our joint and several heirs, executors and administrators, firmly by these presents. Sealed with our seals, and dated this twenty-second day of June, in the year one thousand eight hundred and thirty.

The condition of the foregoing obligation is such, that whereas the President of the United States hath, pursuant to law, appointed the said Samuel Swartwout to the office of Collector of the Customs, for the district of New York, in the State of New York; now therefore, if the said Samuel Swartwout hath truly and faithfully executed and discharged, and shall continue truly and faithfully to execute and discharge all the duties of the said office, according to law, then the above obligation to be void and of none effect; otherwise it shall abide and remain in full force and virtue.

SAML. SWARTWOUT, [L. S.]
CADWALLADER D. COLDEN, [L. S.]
H. ECKFORD, [L. S.]
SILAS E. BURROWS, [L. S.]
CHARLES L. LIVINGSTON, [L. S.]
M. M. QUACKENBOS, [L. S.]
B. BIRDSALL. [L. S.]

Sealed and delivered in the presence of
HENRY OGDEN.

I certify, that the sureties who have executed the within bond are known to me, and that *the aggregately* they are sufficient security for the sum mentioned therein.

JAMES A. HAMILTON,
Dist. Att'y U. S.

New York, June 23d, 1830.

TREASURY DEPARTMENT, COMPTROLLER'S OFFICE,
June 25, 1830.

Approved the above certificate.

JOS. ANDERSON, *Comp.*

TREASURY DEPARTMENT, REGISTER'S OFFICE,
May 14th, 1839.

Pursuant to the act of Congress of March 3d, 1797, entitled "an Act to provide more effectually for the settlement of accounts between the United States and receivers of public money," I, Thomas L. Smith, Register of the Treasury Department, do hereby certify, that the annexed is a true transcript from the books and proceedings of the Treasury.

T. L. SMITH, *Reg.*

Be it remembered, that Thomas L. Smith, Esq., who certified the annexed transcript, is now, and was at the time of doing so, Register of the Treasury of the United States, and that full faith and credit are due to his official attestations.

In testimony whereof, I, Levi Woodbury, Secretary of the Treasury of the United States, have hereunto subscribed my name, and caused to be affixed the seal of this department, at the city of Washington, this fourteenth day of May, in the year of our Lord 1839.

[L. S.]

LEVI WOODBURY,
Secretary of the Treasury.

DR. *Samuel Swartwout in account*

To amount of bonds transferred from account ending March 28, 1830, viz:			
In bonds not due, - - -	$9.179.323 49		
deposite bonds, for teas, &c., -	283.252 09		
bonds in suit, - - -	1.641.360 76		
		$11.103.936 34	
Deduct cash balance due the Collector 28 March, 1830, - - - - - - -		82.912 00	
			$11.021.024 34
Duties on merchandize to March 31, 1830, -		$89.579 89	
ditto tonnage ditto -		183 01	
ditto passports and clearances, ditto -		14 00	
Marine Hospital, money collected, ditto	$63 44		
deduct commission thereon, a 1-6 of 1 p. ct.	11		
		63 33	
			89.840 23
To duties on merchandize to June 30th, 1830,		$4.009.473 24	
ditto tonnage ditto		8.082 29	
Light money collected, ditto		219 63	
Duties on passports and clearances, ditto		932 00	
Interest on Custom House bonds ditto		881 39	
Marine Hospital, money collected, ditto	$4.220 82		
deduct commission thereon, a 1-6 of 1 p. ct.	7 03		
		4.213 79	
Amount carried forward, Dollars		4.023.802 34	11.110.864 57

By payments to Inspectors, &c., to March 31, 1830,		$708 48	
Debentures paid on mchdz. exported,	ditto	9.407 45	
Disc'nts allowed on prompt pay't of duties,	ditto	196 64	
Disbursem'ts for the revenue cutter Alert,	ditto	26 47	
ditto revenue cutter Rush,	ditto	24 42	
ditto revenue boats,	ditto	29 00	
ditto in relation to appraisements,	ditto	53 33	
Contingent expenses paid,	ditto	40 41	
Amount paid for repairing revenue cutter Pulaski, by authority of the Secretary of the Treasury, -		5.979 49	
Amount paid expenses of revenue boats for southern ports, - - - - - -		135 43	
Three day's salary of Assistant Collector of port of Jersey to 31 March, 1830, - - - -		8 33	
ditto Surveyor of Albany	ditto	1 25	
Commission on dollars 16.378 03 a 1-6 of 1 pr. cent.		27 30	
			$16.838 00
Payments to Inspectors, to June 30, 1830,		$40.516 19	
Debentures paid,	ditto	470.746 80	
Discounts on prompt payments,	ditto	4.681 28	
Bounties on pickled fish exported,	ditto	197 80	
Drawback on dom. refined sugar exported,	ditto	12.419 10	
Disbursem'ts for the revenue cutter Alert,	ditto	2.654 03	
ditto revenue cutter Rich'd Rush,	ditto	905 25	
ditto revenue boats,	ditto	1.531 81	
ditto in relation to appraisements,	ditto	5.853 84	
ditto on acc't of conting't expenses	ditto	9.414 37	
Duties on merchandize refunded,	ditto	2.914 77	
Expenses for building the revenue cutter "Ingham," - - - - -	$8.339 07		
Deduct proceeds of sales of rigging, &c., of revenue cutter Pulaski, - -	248 10		
		8.090 97	
Amount paid James A. Hamilton, dis't att'y, being fees on bonds in suit, - - - -		1.031 22	
Three months' salary, to the following officers, viz:			
The Ass't Collector of the port of Jersey,	$250 00		
Surveyor of Albany, - - -	37 50		
		287 50	
Amount paid the following Collectors of the Customs, per instructions of the Comptroller of the Treasury, and with which they are debited as follows, viz:			
Andrew Mack, Collector of Detroit, per Report No. 58.089,	$1.566 00		
John Grant, Jr., col. Oswego, 57.856,	2.656 25		
B. S. Doty, col. Oswegatchie, 57.864,	445 32		
A. D. Steuart, Michilimackinac, 57.219,	1.200 00		
		5.867 57	
Amount carried forward,	Dollars	567.112 50	$16.838 00

DR. *Samuel Swartwout in account*

To amount brought forward, - - - -			$4.023.802 34	$11.110.864 57
				$4.023.802 34
To duties on merchandize,	to Sept. 30, 1830,		$4.781.128 33	
ditto tonnage,	ditto		8.711 84	
Light money collected,	ditto		314 50	
Duties on passports and clearances,	ditto		674 00	
Interest on revenue bonds,	ditto		956 94	
Fines, penalties, and forfeitures,	ditto		665 80	
Marine Hospital money collected,	ditto	$4.662 86		
Deduct commis'n thereon, a 1-6 of 1 pr. ct.		7 77		
			4.662 86	

By amount brought forward, - - - -			$567.112 50	$16.838 00
H. H. Sherwood, Sacketts Harb.	57.397,	$500 35		
Gabriel Floyd, Apalachicola,	58.887,	1.200 00		
Wm. H. Hunter, Sandusky,	58.094,	458 30		
Jacob Gould, Gennessee,	57.843,	500 00		
M. M. Dox, (late) Buffalo Creek,	57.581,	73 38		
Sey't Scovell, Niagara,	57.851,	350 00		
Walter Myers, Oswegatchie,	58.262,	369 39		
C. Hopkins, (late) Gennessee,	56.347,	43 52		
			3.494 94	
Amount of the following warrants in favor of the treasurer:				
No. 468, dated June 30th, 1830,		$7.124 83		
469, ditto		5,307 56		
506, ditto		3.894 05		
507, ditto		4.019 42		
550, ditto		3.104.702 53		
			3.125.048 39	
Commission on $3.689.995 98 a 1-6 of 1 per cent.,			6.149 99	
				3.701.805 82
By payments to inspectors, to September 30, 1830.			$45.010 29	
Debentures paid,		ditto	340.008 10	
Discounts on prompt payment of duties,		ditto	6.149 89	
Bounty on pickled fish exported,		ditto	77 00	
Drawback on domestic ref. sugar, exp'd,		ditto	19.884 45	
Disbursements for revenue cutters,		ditto		
Revenue cutter Alert,		$1,685 17		
ditto Rush,		918 23		
ditto Richard Rush,		759 36		
ditto Campbell,		121 53		
			3.484 29	
Disbursements for the revenue boats to Sep. 30, 1830.			1.520 88	
ditto in relation to appraisements,		ditto	6.211 70	
ditto on acc't of contingent expenses,		ditto	10.991 69	
ditto in building rev. cut. Rich'd Rush,		ditto	8.088 34	
Duties on merchandize refunded,		ditto	5.815 75	
ditto on tonnage ditto		ditto	175 31	
Costs, &c., being fees paid the dis. attorney,		ditto	1.218 18	
Three months' salary to the following officers, viz:				
The assistant collector of the port of Jersey,		$250 00		
Surveyor of Albany, - - -		37 50		
			287 50	
Amount carried forward,		Dollars	448.923 37	$3.718.143 82

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$4.797.106 50	$15.134.666 91
				$4.797.106 50
To duties on merchandize	to December 31, 1830,		$3.934.906 04	
do. on tonnage,		ditto	7.203 83	
Light money collected,		ditto	404 63	
Duties on passports and clearances,		ditto	526 00	
Interest on custom-house bonds,		ditto	426 05	
Fines, penalties and forfeitures,		ditto	427 38	
Nett proceeds of unclaimed md'ze sold,		ditto	175 61	
Marine hospital money collected this quarter, - - - - -		$4.067 94		
Deduct com'sion thereon 1-6 of 1 per ct.,		6 78		
			4.061 16	
Amount carried forward,		Dollars	3.948 130 70	19.931.773 41

By amount brought forward, - - - - -			$448.923 87	$3.718.643 82
Amount of cash paid the following collectors of the customs per instructions of the comptroller of the treasury, and with which they are debited, viz:				
Seyman Scovell, collector of Niagara, per rep't,	No. 57.851	$650 00		
Jacob Gould, col. Gennessee,	58.641	907 86		
Tho's Loomis, col. Sack't's Harbor,	58.640	631 31		
Baron S. Doty, col. Oswegatchie,	58.655	1.950 00		
Jeremiah Carrier, col. Cape Vincent,	58.650	1.172 99		
Dav. B. McNeell, col. Champlain,	58.751	218 07		
Richard Law, (late) col. New London, with which he will be debited,		1.018 00	6.548 23	
Amount of the following warrants in favor of the treasurer:				
No. 605, dated September 30th, 1830,		$7.642 45		
697, ditto		2.561.390 06		
			2.569.032 51	
Commission on $3,012,729 29 a 1-6 of 1 per cent.,			5.021 22	
				3.029.525 33
By payments to inspectors to December 31, 1830.			$41.566 66	
Debentures paid		ditto	405.504 99	
Discounts on prompt pay't of duties		ditto	5.532 74	
Bounty on pickled fish exported		ditto	130 20	
Drawback on dom. refined sugar exp'd		ditto	36.247 90	
Disbursements for rev. cutter Alert		ditto	$6.931 56	
ditto ditto Rush		ditto	1.519 87	
ditto revenue service generally		ditto	2.225 04	
			10.676 47	
ditto revenue boats		ditto	1.108 71	
ditto in relation to appraisements		ditto	6.882 66	
ditto on acc't of conting't exp'ses		ditto	2 895 97	
Duties on merchandize refunded		ditto	$502 10	
ditto on tonnage ditto		ditto	2.419 88	
			2.921 98	
Costs incurred in sundry suits paid		ditto	1.192 91	
Three month's salary to the following officers, viz:				
The assistant collector of the port of Jersey,		$250 00		
The surveyor of Albany,		37 50		
			287 50	
Amount of cash paid to the following collectors of the customs per instructions from the comptroller of the treasury, and with which they are to be debited, viz:				
Andrew Mack, collector of Detroit, per report,	No. 58.821	$1.351 81		
Jere. Carrier, col. Cape Vincent,	58.650	800 00		
			2.151 81	
Amount carried forward,		Dollars	517.100 50	$6.748 169 15

Dr. *Samuel Swartwout in account*

To amount brought forward - - - - -		$3.948.130 70	$19.931.773 41
			$3.948.130 70
To duties on merchandize, to March 31, 1831.		$3.954.533 73	
do. on tonnage,	ditto	4.355 76	
do. on passports and clearances,	ditto	612 00	
Interest on custom-house bonds,	ditto	494 33	
Marine hospital money collected this quarter, - - - - -	$2.537 08		
Deduct commission thereon a 1-6 of 1 per cent., - - - - -	4 23		
		2.532 85	
Amount carried forward,	Dollars	3.962.528 67	$23.879.904 11

By amount brought forward, - - - -		$517.100 50	$6.748.169 15
Jacob Gould, collector of Gennessee, per report, No. 59.177	$689 00		
Francis Loomis, col. Sack'ts Harbor, 58.640	755 00		
Baron S. Doty, col. Oswegatchie, 58.655	799 00		
James Parker, col. Perth Amboy, 58.765	3.937 28		
John Grant, Jr., col. Oswego, 58.687	2.700 00		
		8,880 28	
Lewis Cass, Governor of Michi gan, per order of the Secretary of the Treasury, dated June 18, 1830, for revenue services,	$1.154 44		
Robert Harper, per ditto, dated Octo'r 11th, 1830, for ditto,	450 00		
		1,604 44	
Amount of the following warrants in favor of the treasurer :			
No. 673, dated September 30th, 1830,	$5.524 20		
782, " December 31st, "	2.845 52		
822, " ditto	2.239.014 35		
		2.247.384 07	
Commission on $2,766.889 28 a 1-6 of 1 per cent,		4.611 48	
			2.779.580 77
By payments to inspectors to March 31, 1831,		$38.443 22	
Debentures paid ditto		412.646 62	
Discounts on prompt payment of duties ditto		5.828 08	
Bounty on pickled fish exported ditto		670 00	
Drawback on dom. refined sugar exp'd ditto		21.704 35	
Disbursements for the revenue cutters ditto			
Revenue cutter Alert	$2.719 29		
ditto Rush	1.886 46		
ditto Hamilton (building and equipping,)	9.589 40		
ditto Galatin, ditto	10.368 26		
ditto Wolcott, ditto	7.320 12		
ditto Wasp	661 43		
ditto for cutter service generally	400 36		
		32.949 32	
ditto for the revenue boats to March 31, 1831.		1.134 41	
ditto in relation to appraisements ditto		7.278 65	
ditto on acc't contingent expenses ditto		3.596 49	
Duties on coffee refunded ditto		1.850 94	
Costs incurred in sundry suits paid ditto		4.025 82	
Three month's salary to the following officers, viz :			
The assistant collector of the port of Jersey,	$250 00		
The surveyor of Albany,	37 50		
		287 50	
Amount carried forward, Dollars		580.411 40	$9.527.749 92

DR. *Samuel Swartwout in account*

To amount brought forward, - - - -			$3.962.528 67	$23.879.904 11
				$3.962.528 67
To duties on merchandise,	to June 30, 1831,		$5.598.930 40	
Ditto on tonnage,	ditto		1.364 79	
Light money collected,	ditto		298 13	
Interest on bonds,	ditto		2.530 21	
Marine hospital money collected,	ditto	$4.093 66		
Deduct commission thereon, at 1-6 of 1 per cent., - - - - -		6 82		
			4.086 84	
Amount carried forward,		Dollars	5.607.210 37	$27.842.432 78

By amount brought forward, - - - - -	$530.411 40	$9.527.749 92
Amount of cash paid the following Collectors of the Customs, per instructions from the Comptroller of the Treasury, with which they are debited as follows, viz:		
Gabriel J. Floyd, collector of Apalachicola, per report No. 58.436, $600 00		
Pierre A. Barker, col. Buffaloe, 59.388, 1.250 00		
Seymour Scovell, col. Niagara, 59.518, 745 84		
Jerre. Carrier, col. Cape Vincent, 59,289, 447 75		
Wm. A. Whitehead, col. Key West, 59.222, 6.000 00		
John Grant, Jr., col. of Oswego, and with which he will be debited, 2.686 98		
Jacob Gould, col. Gennessee, do. 807 15		
Thos. Loomis, col. Sackett's Harb'r, do. 850 11		
Baron S. Doty, col. Oswegatchie, do. 566 18		
Jno. P. Osborn, col. Sag Harbor, do. 200 00		
	14.154 01	
Robt. Harper (for revenue services) per authority of Secretary of the Treasury, dated Feb'ry 15th, 1831, Amount of the following warrants in favor of the treasurer: No. 748, dated December 31, 1830, $6.380 14	532 75	
884, " March 31, " 3.791 61		
925, " ditto 31, " 2,519,533 12		
	2.529.704 87	
Commission on dollars 3.069.707 34, at 1-6 of 1 per cent., - - - - - - -	5.116 18	
		3.079.919 21
By payments to Inspectors, to June, 30, 1831,	45.947 34	
Debentures paid, do.	577.568 21	
Discounts allowed on prompt payments, do.	7.862 39	
Bounty on pickled fish, exported, do.	60 00	
Drawback on domestic refined sugar, exp'd, do.	15.641 15	
Disbursements for the revenue cutters, do.	3.505 03	
Ditto " revenue boats, do.	1.315 85	
Ditto in relation to appraisements, do.	10.555 70	
Ditto on account of cont'gent expenses, do.	7.244 12	
Duties on coffee refunded, do.	14.552 33	
Costs incurred in sundry suits, paid, do.	165 79	
Three months' salary to the following officers, viz:		
The assistant col. of the port of Jersey, - $250 00		
Surveyor of Albany, - - - 37 50		
	287 50	
Amount carried forward, Dollars	684.705 41	$12.607.669 13

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - -			$5.607.210 37	$27.842.432 78
				5.607.210 37
To duties on merchandise, to Sept'r 30th, 1831,			$6.792.414 09	
Ditto on tonnage,	ditto		4.767 36	
Light money collected,	ditto		362 75	
Interest on custom-house bonds,	ditto		95 85	
Fines, penalties and forfeitures,	ditto		572 41	
Marine hospital money collec'd,	ditto	$4.291 58		
Deduct commission thereon, at 1-6 of 1 per cent., - - - - -		7 15	4.284 43	
Amount carried forward,	Dollars		6.802.496 89	$33.449.643 15

By amount brought forward, - - - -		$684.705 41	$12.607.669 18
Amount of cash paid the following Collectors of the Customs, per instructions of the Comptroller of the Treasury, and with which they are debited as follows, viz:			
Andrew Mack, collector of Detroit, per report No. 59.698,	$889 33		
Pierre A. Barker, col. Buffaloe, 59.599,	1.500 00		
Jere. Carrier, col. Cape Vincent, 59.539,	850 00		
John Grant, Jr., col. Oswego, 59.821,	2.500 00		
John P. Osborne, col. Sag Harbor, 59.772,	500 00		
Baron S. Doty, col. Oswegatchie, 59.604,	500 00		
Thos. Loomis, col. Sackett's Har'r, 59.606,	1.000 00		
Seymour Scovell, col. Niagara, 59.696,	1.000 00		
Wm. H. Hunter, col. Sandusky, 59.702,	43 04		
Adam D. Stewart, col. of Michilimackinac, and with which he will be debited, -	250 00		
		9.032 17	
Amount of the following warrants in favor of the Treasurer:			
No. 854, dated March 31, - -	$19.584 47		
" 855, do. do. - -	1.334 55		
" 969, June 30, - -	3.033 52		
" 1.008, do. do. - -	4.521 98		
" 1.054, do. do. -	3.105.784 71		
		3.134.259 23	
Commission on dollars 3.807.841 65, at 1-6 of 1 per cent., - - - - - -		6.346 40	
			3.834.343 21
By payments to Inspectors, to Sept'r 30, 1831,		$47.995 31	
Debentures paid, ditto		487.927 87	
Drawback on domestic refi'd sugar, exp'd, ditto		10.173 80	
Discounts on prompt payments of duties, ditto		5.938 55	
Disbursements for revenue cutters, ditto		19.609 56	
Ditto for revenue boats, ditto		1.460 13	
Ditto in relation to appraisem'ts, ditto		10.697 88	
Amount of contingent expenses, ditto		9.238 34	
Duties on coffee refunded, ditto		9.652 98	
Do. on merchandise refunded, ditto		629 32	
Costs of suit, paid the District Attorney, ditto		1.166 82	
Three months' salary to the following officers, viz:			
The assistant collector of the port of Jersey,	$250 00		
Surveyor of Albany, - - -	37 50		
		287 50	
Amount of cash paid the following collectors, per instructions from the Comptroller of the Treasury, and with which they are debited as follows, viz:			
John P. Osborne, collector of Sag Harbor, per report No. 59.772,	$500 00		
Gabriel J. Floyd, Apalachicola, 60.434,	650 00	1.150 00	
Amount carried forward, Dollars		605.928 06	$16.442.012 34

DR. *Samuel Swartwout in account*

To amount brought forward, - - - - -			6.802.496 89	$33.449.643 15
				6.802.496 89
To duties on merchandise, to December 31, 1831,			$3.750.258 38	
Ditto on tonnage,	ditto	"	859 44	
Light money collected,	ditto	"	206 38	
Interest on bonds,	ditto	"	2.089 59	
Fines, penalties and forfeit's,	ditto	"	429 43	
Nett amount of unclaimed merchandise s'ld from pub. store,	ditto	"	285 94	
Marine hospital money coll'd,	ditto	" 3.650 02		
Deduct commission thereon, at 1-6 of 1 per cent., - - - - -		6 08		
			3.643 94	
Amount carried forward,		Dollars	3.757.773 10	$40.252.140 04

By amount brought forward, - - - -		$605.928 06	$16.442.012 84
Thomas Loomis, collector Sackett's Harbor, per report No. 60.466,	$943 70		
Jacob Gould, col. Gennessee, 60.520,	1.700 00		
Jere. Carrier, col. Cape Vincent, 60.425,	725 84		
Baron S. Doty, col. Oswegatchie, 60.583,	1.100 00		
John Grant, col. Jr., Oswego, 60.628,	1.850 00		
Wm. H. Hunter, col. Sandusky, 60.447,	201 19		
Seymour Scovell, col. Niagara, 60.413,	1.000 00		
Andrew Mack, col. Detroit, 60.413,	2.000 00		
		9.520 73	
Amount of the following warrants in favor of the Treasurer, viz:			
No. 1.091, dated Sept'r 30,	$4.591 73		
" 1.124, do. do.	4.256 50		
" 1.164, do. do.	3.989.016 72		
		3.997.864 95	
Commission on dollars 4.600.475 92, at 1-6 of 1 per cent., - - - - - -		7.667 46	4.620.981 20
By payments to Inspectors, to 31 December, 1831,		$46.476 38	
Debentures paid,	ditto	567.086 07	
Discounts on prompt payments of duties,	ditto	6.644 23	
Bounties on pickled fish, exported,	ditto	172 20	
Drawback on domestic refi'd sugar, exp'd,	ditto	11.891 55	
Disbursements for the revenue cutters,	ditto	11.639 48	
Ditto for revenue boats,	ditto	1.549 43	
Ditto in relation to appraisements,	ditto	11.518 09	
Ditto on account of contin't expenses,	ditto	9.579 67	
Duties on coffee refunded,	ditto	1.843 40	
Three months' salary to the following officers, viz:			
The assistant collector of the port of Jersey,	$250 00		
Surveyor of Albany, - -	37 50		
		287 50	
Amount paid the following Collectors of the Customs, per instructions from the Comptroller of the Treasury, and with which they are debited as follows:			
John P. Osborne, collector of Sag Harbor, per report No. 60.584,	$750 00		
Pierre A. Barker, col. Buffaloe, 60.767,	1.500 00		
Ad. D. Stewart, Michilimackinac, 60.488,	1.200 00		
Wm. H. Hunter, col. Sandusky, 60,447,	200 00		
Baron S. Doty, col. Oswegatchie, 60.583,	1.500 00		
Jere. Carrier, col. Cape Vincent, 60.425,	900 00		
Thos. Loomis, col. Sackett's Har'r, 60.466,	800 00		
Gabriel Floyd, col. Apalachicola, 60.434,	300 00	7.150 00	
Amount carried forward,	Dollars	675.838 00	$21.062.993 54

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$3.757.773 10	$40.252.140 04
				3.757.773 10
To duties on merchandize,	to March 31, 1832,		$6.058.686 53	
ditto tonnage,	ditto		2.240 42	
Light money collected,	ditto		390 50	
Interest on bonds,	ditto		403 14	
Fines, penalties, and forfeitures,	ditto		2.538 70	
Marine Hospital money collected,	ditto	$2.759 90		
Deduct commis'n thereon, a 1-6 of 1 pr. ct.		6 27		
			3.753 63	
				$6.068.012 92
Amount carried forward,	Dollars			$50.077.926 06

By amount brought forward, - - - - -		$675.888 00	$21.062.093 54
John Grant, Jr., Collector of Oswego, per Report No. 60.628, - - - - - - - -		650 00	
Amount of the following warrants in favor of the Treasurer, viz:			
No. 1204, dated December 31st, 1831,	$2.886 72		
" 1242, do. do.	3,098 73		
" 1287, do. do.	4.184.182 10		
		4.190.167 55	
Commission on dollars 4.862.341 94, at 1-6 of 1 per cent, - - - - - - - -		8.103 90	
			4.874.759 45
By payments to Inspectors, to March 31, 1832,		$48.311 42	
Debentures paid, ditto		532.675 54	
Discounts on prompt pay'ts of duties, ditto		3.497 04	
Bounty on pickled fish exported, ditto		117 00	
Drawback on dom. ref. sugar exp'ted, ditto		6.995 00	
Disbursements for revenue cutters, ditto		4.155 73	
ditto revenue boats, ditto		1.326 29	
ditto in relation to app'm'ts, ditto		11.006 16	
ditto on acc't of cont'gt exp's ditto		13.210 57	
Duties on coffee refunded, ditto	$8.842 47		
ditto railroad iron, ditto	15.691 54		
		24.534 01	
Costs incurred in sundry suits, ditto		1,363 71	
Three months' salary to the following officers, viz:			
The ass't coll. of port of Jersey, -	$250 00		
" Surveyor of Albany, - -	37 50		
		287 50	
Amount of cash paid the following Collectors of the Customs, per instructions from the Comptroller of the Treasury, and with which they are debited, as follows, viz:			
John P. Osborne, Col. of Sag Harbor, per order dated Dec. 28, 1831,	$500 00		
Gab. J. Floyd, Apalachicola, do. 7, "	1.000 00		
Sey'r Scovell, Niagara, July 30, 1832,	1.050 00		
Wm. H. Hunter, Sandusky, Feb. 8, "	142 63		
Jacob Gould, Gennessee, Jan'y 30, "	500 00		
A. D. Steuart, Michilimackinac, Feb. 21,	400 30		
Thomas Loomis, Sackett's Habor, March 1,	1.000 86		
J. W. Crawford, New London, " 14,	1,200 00		
Andrew Mack, Detroit, debited per report No. 60.582 - - - -	900 00		
Samuel Starkweather, Cuyahoga, No. 61.380,	300 00		
Jer. Carrier, Cape Vincent, No. 61.375,	957 83		
		7.951 62	
Amount of warrant No. 1395, dated March 31, in favor of the Treasurer, - - - -		3.864.850 52	
Commission on dollars 4.495.990 75, a 1-6 of 1 per cent, - - - - - - -		7.493 32	4.527.775 43
Amount carried forward, Dollars,			$30.465.528 42

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -				$50.077.926 06
To duties on merchandize,	to June 30, 1832,		$3.719.687 81	
ditto tonnage,	ditto		3.905 50	
Light money collected,	ditto		813 12	
Interest on Custom-house bonds,	ditto		3 27	
Fines, penalties, and forfeitures,	ditto		2.200 33	
Marine Hospital money collected,	ditto	$3.984 88		
Deduct commis'n thereon, a 1-6 of 1 pr. ct.		6 64		
			3.978 24	
Amount carried forward,	Dollars		3.730.538 27	$50.077.926 06

By amount brought forward, - - - - -			$30.465.528 42
Payments to Inspectors, to June 30, 1832,		$55.408 44	
Debentures paid, ditto		549.043 75	
Discounts on prompt pay't of duties, ditto		3.550 92	
Bounty on pickled fish exported, ditto		90 60	
Drawback on dom. ref. sugar exported, ditto		10.447 05	
ditto dom. distl'd spirits exported, ditto		31 48	
Disbursements for the rev. cutters, ditto		15.975 93	
ditto revenue boats, ditto		1.551 50	
ditto in relation to appr'sm'ts, ditto		11.361 02	
Am't of contingent expenses paid, ditto		15.344 22	
Duties refunded as follows, viz:			
On coffee, - -	$14.990 84		
Tea, - - -	6.545 88		
Railroad iron, -	3.784 96		
Other merchandize, -	1.217 35		
		26.539 03	
Costs incurred in sundry suits, paid this quarter, viz:		2.944 12	
Three months' salary to the following officers, viz:			
The ass't collector of the port of Jersey,	$250 00		
Surveyor of Albany, - -	37 50		
		287 50	
Amount of cash paid the following Collectors of the Customs, per instructions from the Comptroller of the Treasury, and with which they are debited, as follows, viz:			
John P. Osborne, Collector of Sag Harbor, per Report No. 61.538,	$500 00		
Seymour Scovell, Niagara, " 61.774,	1.000 00		
John Grant, Jr., Oswego, " 61.754,	2.061 46		
Pierre A. Barker, Buffalo, " 61.470,	1.000 00		
Jer. Carrier, Cape Vincent, " 61.375,	600 00		
Baron S. Doty, Oswegatchie, " 61.496,	1.050 00		
Jacob Gould, Gennessee, " 61.517,	1.000 00		
J. W. Crawford, New London, 61.636,	1.200 00		
Gabriel J. Floyd, Apalachicola, 61.776,	700 00		
William Woodbridge, Detroit, 60.201,	143 67		
Thomas Loomis, Sackett's Harbor, 61.569,	1.000 00		
Adam D. Steuart, Coll. of Michilimackinac, and with which he will be debited,	1.200 00		
		11.455 13	
Amount of the following warrants in favor of the Treasurer, viz:			
No. 1347, dated March 31,	$3.554 83		
" 1468, " June 30,	4.378 28		
" 1517, " " "	4.832.720 02		
		4.840.653 13	
Amount carried forward, Dollars		5.544.683 82	$30.465.528 42

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$3.730.538 27	$50.077.926 06
				3.730.538 27
To duties on merchandize,	to Sept. 30, 1832,		$3.594.598 98	
ditto tonnage	ditto		3.477 88	
Light money collected,	ditto		456 25	
Interest on bonds,	ditto		8 24	
Fines, penalties, and forfeitures,	ditto		1.946 61	
Marine Hospital money collected,	ditto	$3.478 44		
deduct commission thereon, a 1-6 of 1 p. ct.		5 80		
			3.472 64	
Amount carried forward,		Dollars	3.603.960 60	$53.808.464 33

By amount brought forward, - - - -		$5.544.683 82	$30.465.528 42
Commission on dollars 5.519.815 32, a 1-6 of 1 per cent, - - - - - -		9.199 69	5.553.883 51
By payments to Inspectors, to Sept. 30, 1832,		52.519 22	
Debentures paid,	ditto	576.667 86	
Discounts on prompt payment of duties,	ditto	2.232 36	
Bounty on pickled fish exported,	ditto	95 00	
Drawback on dom. refined sugar exported,	ditto	6.856 65	
Disbursements for revenue cutters,	ditto	7.556 28	
ditto revenue boats,	ditto	2.066 07	
ditto in relation to appraisements,	ditto	11.431 42	
ditto on acc't of contg't expenses,	ditto	14.261 05	
Duties refunded this quarter, viz:			
On merchandize, - - -	$299 49		
Coffee, - - - -	15.474 99		
Teas, - - - -	14.844 78		
Wines, - - - -	668 35		
Railroad iron, - - -	16.671 42		
		47.959 03	
Taxed costs paid the district attorney, - -		2.320 99	
Three months' salary to the following officers, viz:			
The ass't collector of the port of Jersey,	$250 00		
Surveyor of Albany, - -	37 50		
		287 50	
Amount of cash paid the following Collectors of the Customs, per authority of the Comptroller of the Treasury, and with which they are debited, as follows, viz:			
John Grant, Jr., Collector of Oswego, per Report No. 61.754,	$1.350 00		
J. W. Crawford, New London, " 61.636,	850 00		
Wm. A. Whitehead, Key West, " 61.897,	1.830 26		
John P. Osborne, Sag Harbor, and with which he will be debited,	500 00		
Adam D. Steuart, Michilimackinac,	ditto 1.000 00		
Jer. Carrier, Cape Vincent,	ditto 1.105 91		
Wm. H. Hunter, Sandusky,	ditto 131 20		
Pierre A. Barker, Buffalo,	ditto 1.500 00		
Jacob Gould, Gennessee,	ditto 800 00		
M. D. Canfield, Great Egg Harbor,	ditto 150 00		
		9.217 37	
Amount carried forward,	Dollars	733.470 81	$36,019.411 93

DR. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$3.608.960 60	$53.808.464 33
				3.603.960 60
Duties on merchandize,	to Dec. 31, 1832,		$1.697.207 98	
ditto tonnage,	ditto		591 25	
Light money collected,	ditto		325 12	
Interest on bonds,	ditto		15 61	
Fines, penalties, and forfeitures,	ditto		25.107 92	
Nett proceeds of unclaimed merchandize sold,	ditto		356 22	
Marine Hospital, collected,	ditto	$3.601 30		
deduct commission thereon, a 1-6 of 1 p. ct.		6 00		
			3.595 30	
Amount carried forward,	Dollars		1.727.199 40	$57.412.424 93

By amount brought forward, - - - -		$733.470 81	$36.919.411 93
Amount of the following warrants in favor of the Treasurer, viz:			
Warrant No. 1427, dated June 30,	$3.008 32		
" 1588, " Sept. "	4.087 21		
" 1634, " ditto "	4.217.750 71		
		4.224.846 24	
Commission on dollars 4.912.841 16, a 1-6 of 1 per cent, - - - - - -		8.188 05	
			4.966.505 10
By payments to Inspectors, to Dec. 31, 1832,		$50.081 02	
Debentures paid, ditto		623.288 25	
Discounts on prompt pay't of duties, ditto		2.139 89	
Bounty on pickled fish exported, ditto		205 00	
Drawback on dom. ref. sugar exported, ditto		11.220 95	
Disbursements for revenue cutters, ditto		21.084 45	
ditto revenue boats, ditto		1.553 76	
ditto on account of appraisements, ditto		10.758 78	
ditto on acc't of contg't expenses, ditto		14.383 52	
Duties refunded this quarter, viz:			
On wines, - - -	$2.869 42		
Teas, - - -	2.557 87		
Coffee, - - -	264 49		
Merchandize, - -	42 95		
Railroad iron, - -	16.328 68		
Tonnage taken for duties on railroad iron and certain books,	184 50		
		21.947 91	
Amount bonds cancelled, pursuant to law and the instructions of the Comptroller of the Treasury, -		3.262 46	
Amount of taxed costs paid the district attorney, -		3.592 72	
ditto of counsel fees formerly suspended, now admitted, - - - - - -		200 00	
Three months' salary to the following officers, viz:			
The ass't collector of the port of Jersey,	$250 00		
Surveyor of Albany, - -	37 50		
		287 50	
Amount of cash paid the following Collectors of the Customs, per instructions from the Comptroller of the Treasury, and with which they are debited, as follows, viz:			
John Grant, Jr., Collector of Oswego, per Report No. 62.629,	$2.919 93		
Jacob Gould, Gennessee, " 62.414,	1.700 00		
Thomas Loomis, Sackett's Harbor, 62.423,	1.271 76		
Baron S. Doty, Oswegatchie, 62.402,	1.256 47		
		7.148 16	
Amount carried forward, Dollars		771.154 37	$40.985.917 03

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - -			$1.727.199 40	$57.412.424 93
				$1.727.199 40
To duties on merchandize	to March 31, 1833,		$3.122.166 81	
do. on tonnage,	ditto		1.922 77	
Light money collected,	ditto		517 00	
Interest on bonds,	ditto		583 05	
Marine hospital money collected this quarter, - - - -		$2.426 46		
Deduct com'sion thereon, 1-6 of 1 per ct.,		4 04		
			2.422 42	
Amount carried forward,		Dollars	3.127.612 05	$59.139.624 33

By amount brought forward, - - - -			$771.154 37	$40.985.917 03
Wm. H. Hunter, collector of Sandusky, per report,	No. 62.632	$574 00		
Andrew Mack, col. Detroit,	62.613	2.500 00		
Seymour Scovell, col. Niagara,	62.310	800 00		
Charles P. Hunt, col. Miami,	62.625	541 08		
A. D. Steuart, col. Michilimackinac, and with which he will be debited,		782 02		
			5.197 10	
Amount of the following warrants in favor of the treasurer, viz:				
No. 1.552, dated September 30, 1832,		$3.775 16		
1.553, ditto		4.660 97		
1.554, ditto		2.122 56		
1.589, ditto		3.844 28		
1.659, December 31,		2.042 62		
1.689, ditto		4.010 41		
1.732, ditto		4.022.348 08		
			4.042.804 08	
Commission on $4.795.846 85 a 1-6 of 1 per cent.,			7.993 08	
				4.827.148 63
By payments to inspectors to March 31, 1833,			42.563 55	
Debentures paid	ditto		620.658 45	
Disc'ts on prompt paym't of duties	ditto		1.609 91	
Bounty on pickled fish exported	ditto		120 60	
Drawback on dom. ref. sugar exp'd	ditto		7.536 00	
Disbursements for revenue cutters	ditto			
For the cutter service generally,		$1.099 36		
" revenue cutter Rush,		1.772 59		
" ditto Alert,		28 95		
" ditto Dexter,		655 24		
" ditto Jackson,		1.470 05		
For building and equipping cutter Washington,		15.204 00		
ditto ditto Jefferson,		17.644 42		
			37.874 61	
Disbursements for revenue boats to March 31,			1.153 00	
ditto on acc't of appraisements	ditto		11.586 64	
ditto " of conting't expenses	ditto		18.932 44	
Duties on merchandise refunded, viz:				
On wines,		4.900 30		
On coffee,		483 00		
On teas,		157.486 41		
On railroad iron,		3.035 19		
			165.904 90	
Amount carried forward,		Dollars	907.940 10	$45.813.065 66

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$3.127.612 05	$59.139.624 83
				3.127.612 05
To duties on merchandize	to June 30, 1833,		$3.056.136 59	
ditto on tonnage,	ditto		3.752 57	
Light money collected,	ditto		989 88	
Interest on bonds,	ditto		3.251 87	
Fines, penalties and forfeitures,	ditto		1.612 64	
Marine hospital money collected,	ditto	$5.403 62		
Deduct com'n thereon a 1-6 of 1 per cent.,		9 00		
			5.394 62	
Amount carried forward,		Dollars	3.071.138 17	$62.267.236 88

By amount brought forward, - - - - -			$907.940 10	$45.813.065 66
Duties refunded under the 18th section of the act 14th July, 1832,		$135.845 06		
Duties refunded per authority of the comptroller, dated Oct. 25, 1832,		4.611 90		
Duties on charge refunded,		290 56		
Bonds for railroad iron cancelled,		57.249 87		
			197.997 39	
Amount of taxed costs paid the dist. attorney,		$7.624 64		
ditto ditto paid the marshal,		638 64		
ditto counsels' fees paid this quarter,		510 99		
ditto costs incurred in sundry suits,		886 28		
			9.660 55	
Three months' salary to the following officers viz:				
The assistant collector of the port of Jersey,		$250 00		
The surveyor of Albany,		37 50		
			287 50	
Amount of cash paid the following collectors of the customs, per instructions of the comptroller of the treasury, and with which they are debited, as follows, viz:				
Adam D. Steuart, collector of Michilimackinac, per report,	No. 63.147	$1.900 00		
Jere. Carrier, col. Cape Vincent,	63.279	2.300 00		
Seymour Scovell, col. Niagara,	63.386	1.000 00		
John P. Osborne, col. Sag Harbor, and with which he will be debited,		400 00		
Pierre A. Barker, col. Buffalo,	ditto	1.977 08		
Samuel Starkweather, col. Cuyahoga	ditto	250 00		
Baron S. Doty, col. Oswegatchie,	ditto	2,700 00		
Thomas Loomis, col. Sack. Harbor,	ditto	1.758 51		
John Grant, col. Oswego,	ditto	1.400 00		
			13.685 59	
Amount of the following warrants in favor of the treasurer, viz:				
No. 1.766, dated March 31,		$3.303 70		
1.804, ditto		4.156 51		
1.754, ditto 28,		200.000 00		
1.853, ditto 31,		3.955.145 59		
			4.162.605 80	
Commision on $4.932.463 08 a 1-6 of 1 per cent.,			8.220 77	
				5.300.397 70
By payments to inspectors to June 30, 1833,			$52.920 31	
Debentures paid ditto			577.907 26	
Debentures paid under the 3 section act 2d M'ch, 1833,			2.231 99	
Discount on prompt paym't of duties to June 30, 1833,			932 92	
Bounty on pickled fish exported	ditto		60 00	
Drawback on dom. ref. sugar exported	ditto		10.856 25	
Amount carried forward,	Dollars		644.908 73	$51.113.463 36

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - - -		$3.071.138 17	$62.267.236 38
Amount carried forward,	Dollars	3.071,138 17	$62.267.236 38

By amount brought forward,		$644.908 73	$51.113.463 36
Disburse'ts for the revenue cutters, to June 30, 1833:			
Ditto do. Alert,	$3.476 46		
Ditto do. Rush,	1.904 66		
Revenue service generally,	828 81		
		6.209 93	
Disbursements for the revenue boats, to June 30,		2.190 91	
Ditto in relation to appraisements, do.		11.187 38	
Ditto on acc't of contingent expenses, do.		16.683 48	
Duties refunded this quarter, viz:			
On wines	$22.632 49		
Teas	58.269 70		
Coffee	8.463 03		
Merchandise	7.807 51		
		97.172 73	
Credits allowed on bonds paid, to June 30,		103.488 38	
Amount of bonds cancelled, ditto		3.792 69	
Ditto of taxed costs paid, ditto			
The District Attorney	$602 25		
Marshal	1.526 70		
Clerk of the District Court	2.14 35		
Counsel fees, &c.	439 32		
		2.782 62	
Three months' salary to the following officers, viz:			
The assistant coll'r of the port of Jersey,	$250 00		
Surveyor of Albany,	37 50		
		287 50	
Amount of cash paid the following Collectors of the Customs, per the authority of the Comptroller of the Treasury, and with which they are debited as follows, viz:			
John P. Osborne, collector of Sag Harbor, per report No. 63.548,	$400 00		
Jabob Gould, col. Gennesee, 63.494,	1.200 00		
Thomas Loomis, Sackett's Harbor, 63.620,	1.000 00		
Jerre. Carrier, col. Cape Vincent, 63.279,	800 00		
Seymour Scovell, col. Niagara, 63.386,	1.000 00		
Sam'l Starkweather, col. Cuyahoga, 63.682,	180 00		
Pierre A. Barker, col. Buffaloe, 63.567,	1.400 00		
Wm. H. Hunter, col. Sandusky, 63.540,	275 23		
Andrew Mack, col. Detroit, 63.570,	2.000 00		
		8.255 23	
Amount of the following warrants in favor of the Treasurer, viz:			
No. 1.885, dated June 30, 1833,		3.151 87	
Amount carried forward, Dollars,		900.111 45	$51.113.463 36

DR. *Samuel Swartwout in account*

To amount brought forward, - - - - -			$3.071.138 17	$62.267.286 38
				3.071.138 17
To duties on merchandise, to Sept'r 30, 1833,			$4.626.444 81	
Ditto on tonnage,	ditto		3.034 34	
Light money collected,	ditto		695 62	
Interest on revenue bonds,	ditto		2.714 28	
Ditto on woollens,	ditto		947 55	
Nett proceeds of uncla'd merch'e sold,	ditto		22 02	
Marine hospital money collec'd,	ditto	$4.086 18		
Deduct commission thereon, at 1-6 of 1 per cent., - - - - -		6 81		
			4.079.37	
Amount carried forward,	Dollars		4.637.987 99	$65.338.374 55

By amount brought forward, - - - -		$900.111 45	$51.113.463 86
Warrant No. 1.971, dated June 30th, 1833, - -		3.538.733 99	
Commission on dollars 4.235.122 64, at 1-6 of 1 per cent., - - - - - - -		7.058 54	
			4.445.903 98
By payments to Inspectors, to Sept., 30, 1833,		56.381 60	
Debentures paid, ditto		590.304 51	
Debentures paid under the 3d sec., &c., ditto		1.950 14	
Discounts allowed on prompt paym'ts, ditto		1.158 45	
Bounty on pickled fish, exported, ditto		185 20	
Drawback on domes. refi'd sugar, exp'd, ditto		4.498 05	
Disbursements for rev'e cutter Alert, ditto	$3.632 89		
Ditto ditto Rush, ditto	3.927 30		
Ditto revenue service generally, ditto	410 60		
	$7.970 79		
Deduct sales of the cutter Dexter, $2.092 67			
Do. do. Rush, 1.020 00—	3.112 67		
		4.858 12	
Disburse'ts for the revenue boats, including $1.007 63 for a new revenue boat for Lake Ponchartrain -		3.167 63	
Disbursements in relation to appraisements - -		11.602 46	
Disbursements on account of contingent expenses, including $2.158 48 for the temporary custom-house,		13.152 85	
Duties refunded this quarter, viz:			
On syrup - - -	$6.779 21		
Linens - - -	2.411 70		
Wines - - -	200 72		
Railroad iron - -	2.419 14		
		11.810 77	
Amount of taxed costs paid the Dist't Att'y,	$4.132 05		
Do. do. paid the Marshal,	1.132 40		
		5.264 45	
Three months' salary to the following officers, viz:			
Assistant collector port of Jersey -	$250 00	287 50	
Surveyor of Albany - - -	37 50		
Amount of cash paid the following Collectors of the Customs, per instructions from the Comptroller of Treasury, and with which they are debited as follows, viz:			
Baron S. Doty, collector of Oswegatchie, per report No. 63.543,	$800 00		
John Grant, Jr., col. Oswego, 63.503,	1.600 00		
John P. Osborne, col. Sag Harbor, 64.066,	500 00		
Thomas Loomis, Sackett's Harb'r 63.620,	1.000 00		
Wm. H. Hunter, col. Sandusky, 63.540,	150 00		
		4.050 00	
Amount carried forward, Dollars		$708.671 73	$55.559.367 34

Dr. *Samuel Swartwout in account*

To amount brought forward - - - -		$4.637.937 99	$65.338.374 55
			$4.637.987 99
To duties on merchandize,	to Dec. 31, 1833.	$2.234.452 97	
do. on tonnage,	ditto	3.364 46	
Light money collected,	ditto	1.094 37	
Interest on revenue bonds,	ditto	2 13	
ditto woollens,	ditto	538 42	
Fines, penalties, and forfeitures,	ditto	1.696 06	
Marine hospital money collected,	ditto, $3.718 50		
Deduct commission thereon a 1-6 of 1 pr ct.,	6 20	3.712 30	
Amount carried forward,	Dollars	2.244.860 71	$69.976.312 54

By amount brought forward, - - - - -		$708.671 73	$55.559.367 84
J. W. Reckless, Collector of Perth Amboy, per Report No. 64.069,	$2.240 27		
Abr. Wendell, Michilimackinac, 63.879,	2.947 40		
Jacob Gould, Gennessee, 64.201,	1.000 00		
Pierre A. Barker, Buffalo, 63.976,	1.200 00		
Jere. Carrier, Cape Vincent, 63.896,	993 74		
Seymour Scovell, Niagara, 64.076,	1.000 00		
Andrew Mack, Detroit, 64.197,	2.297 27		
J. W. Reckless, col. of Perth Amboy, and with which he will be debited,	600 00		
		12.278 68	
Amount of credits allowed on bonds paid per act. July 14, 1832, - - - - - -		204.248 28	
Amount of the following warrants in favor of the treasurer, viz:			
No. 2000, dated Sept. 30,	$4.061 21		
" 2044, ditto	4.077 11		
" 2102, ditto	4.314.947 71		
		4.323.086 03	
Commission on $5.035.358 09 a 1-6 of 1 per cent.,		8.392 26	
			5.256.676 98
By payments to inspectors, to Dec. 31, 1833,		$52.918 55	
Debentures paid, ditto		577.238 68	
ditto paid, (under 3d sec. act 2d, March, 1833.)		822 71	
Discounts on prompt payment of duties, ditto		982 09	
Bounty on pickled fish exported, ditto		571 00	
Drawback on domestic ref. sugar, exp'd, ditto		5.820 95	
Disbursements for the revenue cutters, this quarter, viz:			
Cutter Alert, - - -	$4.071 44		
Cutter Rush, - - -	2.084 09		
Cutter Taney, - - -	331 50		
Cutter service generally, - -	120 22		
Expenses for building and equipping revenue cutter Taney, -	15.993 11		
		22.600 36	
Disbursements for the revenue boats, to Dec. 31,		2.257 85	
ditto in relation to appraisements, ditto		11.131 57	
Amount of contingent expenses paid, ditto		11.861 95	
Duties on merchandize refunded this quarter, viz:			
On wines, - - -	$164 08		
Teas, - - -	579 04		
Railroad Iron, - -	4.867 74		
All other merchandize, -	14.414 65		
		20.025 51	
Three months' salary to the following officers, viz:			
The Ass't Collector of the port of Jersey,	$250 00		
Surveyor of Albany, - - -	37 50		
		287 50	
		$706.518 72	$60.816.044 82

Dr. *Samuel Swartwout in account*

To amount brought forward, - - - -			$2.244.860 71	$69.976.312 54
				$2.244.860 71
To duties on merchandise,	to March 28, 1834,		$3.179.777 66	
Ditto on tonnage,		ditto	1.565 29	
Light money collected,		ditto	541 00	
Interest rec'd on Custom-house bonds,		ditto	1.484 10	
ditto rec'd on woollens,		ditto	1.472 03	
Nett proceeds of unclaimed mchdz. sold		ditto	774 87	
Marine hospital money collected, to March 28, 1834,	$2.943 26			
Deduct commission thereon, at 1-6 of 1 per cent., - - - -	4 90			
			2.938 36	
Amount carried forward,		Dollars	3.188.553 31	$72.221.173 25

By amount brought forward, - - - - -		$706.518 72	$60.816.044 32
Amount of taxed costs paid the following officers, viz:			
The United States District Attorney,	$1.170 45		
" Clerk of the District Court, -	222 06		
		1.392 51	
Amount of credits allowed on bonds paid this quarter,		191.653 39	
ditto paid the following Collectors of the Customs, per authority of the Comptroller of the Treasury, and with which they are debited, as follows, viz:			
Baron S. Doty, Collector of Oswegatchie, per Report No. 64.209,	$800 00		
John Grant, Oswego, " " 64.100,	1.500 00		
John P. Osborne, Sag Harbor, " 64.793,	400 00		
Thomas Loomis, Sackett's Har. " 64.604,	700 00		
Jacob Gould, Gennessee, " 64.529,	1.000 00		
Jere. Carrier, Cape Vincent, " 64.483,	1.000 00		
Seymour Scovell, Niagara, " 64.645,	1.000 00		
Samuel Starkweather, Cuyahoga, 64.750,	180 84		
Wm. H. Hunter, Sandusky, and with which he will be debited,	448 04		
Ab'm Wendell, Michilimackinac, ditto	2.500 00		
		9.528 88	
Amount of the following warrants in favor of the Treasurer, viz:			
No. 2166, dated Dec. 31,	$3.910 90		
" 2167, ditto	4.374 01		
" 2213, ditto	4.547.230 01		
		4.555.514 92	
Commission on dollars 5.256.996 29 a 1-6 of 1 per cent., - - - - - - -		8.761 16	
			5.473.369 58
By payments to Inspectors, to March 28, 1834,		$45.013 39	
Debentures paid, ditto		394.170 17	
Discounts on prompt pay't of duties, ditto		501 25	
Drawback on dom. ref. sugar exported, ditto		3.619 85	
ditto dom. distl'd spirits " ditto		123 24	
Bounty paid on pickled fish exported, ditto		296 40	
Disbursements for rev. cutter Alert, ditto	$2.688 73		
ditto ditto Taney, ditto	1.140 94		
ditto ditto Rush, ditto	1.999 64		
ditto revenue service, ditto	47 47		
		5.876 78	
Disbursements for the revenue boats, ditto		1.684 18	
ditto in relation to appraisem'ts		13.477 26	
Contingent expenses paid, ditto		11.486 82	
Amount carried forward,		$476.249 34	$66.289.413 90

Dr. *Samuel Swartwout in account*

By amount brought forward, - - - - -	Dollars	$3.188.553 31	$72.221.173 25
			3.188.553 31
			$75.409.726 56

By amount brought forward, - - - -		$476.249.34	$66.289.413 90
Duties refunded on linens to M'ch 28, 1834,	$1.371 70		
ditto on railroad iron ditto	3.933 14		
ditto on enamels and teas ditto	1.080 28		
ditto on goat's hair camlets ditto	11.423 00		
ditto on beads, &c. ditto	543 25		
ditto on old iron ditto	3.031 53		
ditto on account of errors ditto	121 33		
		21.504 23	
Eighty-seven days' salary to assistant collector Perth Amboy, to March 28, 1834,	$241 67		
Eighty-seven days' salary to surveyor of Albany, to March 28, 1834,	36 25		
		277 92	
Amount of taxed costs paid to Jas. A. Hamilton, district attorney, to 28 March, 1834,	$7.198 47		
Amount of taxed costs paid to W. C. H. Waddell, marshal, to 28 March, 1834,	177 43		
		7.375 90	
Cash paid the following collectors of the customs, per instructions from the comptroller of the treasury, and with which they are debited, as follows, viz:			
John P. Osborne, collector of Sag Harbor, per report, No. 65.158	$500 00		
Seymour Scovell, col. Niagara, 64.645	2.000 00		
Baron S. Doty, col. Oswegatchie, 64.803	1.100 00		
John Grant, Jr., col. Oswego, 64.676	1.650 00		
Thomas Loomis, col. Sack'ts Harbor, 64.614	1.000 00		
Andrew Mack, col. Detroit, 64.872	2.500 00		
Jacob Gould, col. Gennessee, 65.114	500 00		
Pierre A. Barker, col. Buffalo, 65.219	1.600 00		
A. W. Hyde, col. Vermont, 65.255	1.200 00		
Jere. Carrier, col. Cape Vincent, 64.956	947 31		
Wm. H. Hunter, col. Sandusky, and with which he will be debited,	300 00		
		13.297 31	
Amounts of credits on bonds paid from 1 Jan'ry to 28 March, 1834,		123.147 12	
Amount of the following warrants in favor of the treasurer, viz:			
No. 2.243, dated March 31, 1834,	$4.573 40		
2.284 ditto	4.260 49		
2.329 ditto	2.285.942 17		
		2.294.776 06	
Amount charged for payments into bank not covered by warrant until next quarter,		450.000 00	
Com'sion on $3.388.814 96 a 1-6 of 1 p. ct.,		5.648 02	
			3.392.275 90
Am't of bonds not due 28 March, 1834,	$3.181.048 71		
of deposite bonds for spirits, &c.,	81.574 54		
bonds in suit,	1.978.958 27		
			$5.241.581 52
Balance due to the United States,			586.455 24
			$75.409.726 56

No. 1,100.

TREASURY DEPARTMENT, FIRST AUDITOR'S OFFICE,
April 25th, 1839.

I hereby certify, that I have examined the accounts of Samuel Swartwout, Esq., late collector of the district of New York, from the twenty-ninth day of March, A. D. one thousand eight hundred and thirty, to the twenty-eighth day of March, A. D. one thousand eight hundred and thirty-four, both days inclusive; and that there was due from him on the last mentioned day to the United States, the sum of four hundred and eighty-six thousand four hundred and fifty-five dollars and twenty-four cents, after allowing him credit for all his payments into the treasury within the first quarter of the year one thousand eight hundred and thirty-four, as well as for the sum of four hundred and fifty thousand dollars, charged by him in his account current of that quarter, but which was not brought to his credit by covering warrant until the second quarter of the same year, as appears from the foregoing statement transmitted to the comptroller for his decision thereon.

J. MILLER, 1*st Auditor.*

To JAMES N. BARKER, Esq.,
Comptroller of the Treasury.

Balance due as stated, brought forward, - - - -	$486,455 24
To which add	
Amount of an error in over addition of sundry items credited 31 March, 1830, - - - - - - - -	200 00
Making the balance due to the United States, - -	$486,655 24

Four hundred and eighty-six thousand six hundred and fifty-five dollars and twenty-four cents.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE.

I admit and certify the above balance as corrected.

J. N. BARKER, *Comptroller.*

May 1, 1839.

DR. *Samuel Swartwout in account*

To balance of his account ending December 31, 1833, per report, No. 64.985,		$5.931.959 28
Duties on merchandise to March 31, 1834,		3.182.651 75
ditto on tonnage ditto		1.565 29
Light money collected ditto		541 00
Interest on custom-house bonds,		1.484 10
ditto woollens,		1.660 75
Nett proceeds unclaimed merchandise sold,		774 87
Marine hospital money collected, $3.140 68		
Deduct commission thereon 1-6 of 1 per cent., 5 23		
		3.135 45
		$9.128.772 49
The balance due by the collector for his account, ending March 31st, 1834, is		5.670.332 94
Add amount of former difference to his debit per last treasury statement, $34.648 79		
Am't paid Myer Moses, Inspector, per voucher No. 136, for services rendered at the Treasury Department in preparing tabular statements for the secretary, relating to the tariff, &c., disallowed, see note herewith, 513 00		
Ditto charged in his abstract of contingent expenses, No. 10, vo. 21, as pay to additional clerks employed in the custom-house, suspended per authority and explanation, 2.325 00		
Ditto charged in ditto for printing public documents, suspended for explanation, 394 00		
Ditto paid into bank charged in his private account, suspended for want of treasury warrants, viz :		
Into the Mechanic's bank, March 31, 145.000 00		
" Manhattan do., Feb'y 25th, 200.000 00		
ditto March 31, 105.000 00		
Amount of commission overcharged in his account now stated, 1.018 92		
		488.899 71
		$6.159.232 65
Amount of former difference to his credit per last treasury statement,		56
		$6.159.232 09

Note.—Of the above former difference, amounting to $34.648 79, the sum of 11.018 63 has been placed to the credit of the collector by treasury warrants founded on requisitions of the Navy Department. On referring to report No. 62.480, it will be seen that Myer Moses has already been paid $300 for his services in preparing tabular statements relating to the tariff, out of the miscellaneous fund of the Treasury Department, by order of the secretary. The charge of $394 for printing public documents, is supposed to form a proper charge in his account of official emoluments. The collector is requested, as early as practicable, to explain or credit in his subsequent accounts all of the above outstanding differences, in order that they may no longer appear to his debit,

	6.159.232 09

TREASURY DEPARTMENT, AUDITOR'S OFFICE, *August 5th*, 1834.

Examined and stated by

JOHN COYLE.

By payments to inspectors	to March 31, 1834,			$46.189 39
Debentures paid	ditto			403.232 96
Discounts on prompt payments	ditto			513 39
Drawback on domestic ref. sugar exported	ditto			3.619 85
ditto on domestic distilled spirits	ditto			123 24
Bounty pickled fish exported	ditto			296 40
Disbursements for the revenue cutters	ditto			
Cutter Alert, $2.731 76;	Cutter Rush,		$2.034 38	
ditto Taney, 1.148 00;	Cutter service generally,		47 47	$5.961 52
Disbursements for the revenue boats, - - -				1.736 50
ditto in relation to appraisements, - -				13.477 26
ditto on acc't of contingent expenses, (2.311 11)			$9.318 42	11.758 53
Duties refunded this quarter, viz: on linens, - -			1.371 76	
On railroad iron, $3.933 14;	on beads, &c.,		543 25	
Enamels and teas, 1.080 28;	on old iron, -		7.021 17	
Goat's hair camlets, 12.915 45;	on acc't of errors,		121 33	$26.986 32
Three months' salary to the following officers:				
The assistant collector of the port of Jersey, - -			$250 00	
Surveyor of Albany, - - - - -			37 50	$287 50
Amount of taxed costs paid this quarter,				
J. A. Hamilton, district attorney, - - -			$7.198 47	
W. C. H. Waddell, Marshal, - - - -			177 43	$7.375 90
Amount of cash paid the following collectors of the customs, per instructions from the comptroller of the treasury, and with which they are debited:				
John P. Osborne, coll'or Sag Harbor, per report,	65.158		$500 00	
Seymour Scovell, do. Niagara, do.	64.645		2.000 00	
Baron S. Doty, do. Oswegatchie, do.	64.803		1.100 00	
John Grant, Jr., do. Oswego, do.	64.676		1.650 00	
Thomas Loomis, do. Sackett's Harbor, do.	64.614		1.000 00	
Andrew Mack, do. Detroit, do.	64.872		2.500 00	
Jacob Gould, do. Gennessee, do.	64.114		500 00	
P. A. Barker, do. Buffalo, do.	65.209		1.600 00	
A. W. Hyde, do. Vermont, do.	65.255		1.200 00	
Jacob Carrier, do. Cape Vincent, do.	64.956		947 31	
Wm. H. Hunter, Sandusky, which he will be debited,			300 00	$13.297 31
Amount of credits in bonds paid this quarter, - -				130.236 78
Amount of the following warrants in favor of the treasurer:				
No. 2.243, dated March 31, 1834,			$4.573 40	
2.284, do. do.			4.260 49	
2.329, do. do.			2.385.942 17	$2.294.776 06
Commission on $2.802.893 59 at 1-6 of 1 per cent.,			-	4.671 49
Balance due to the United States:				
To bonds uncollected not due, - - -			$2.268.474 64	
bonds in suit,	$5.247.432 91		1.978.958 27	
	63.970 77			
	$5.311.403 68			
General bonds for spirits, wines, &c.,			63.970 77	
Cash on hand, - - - - -			847.828 41	
				$6.159.232 09
			Dollars	9.123.772 49

COMPTROLLER'S OFFICE,
16*th August*, 1834.

LUND WASHINGTON.

DR. *Samuel Swartwout in account*

To balance of his account, ending March 31, 1834, per report No. 65.722,		$6.159.232 09
Duties on merchandize to June 30, 1834,		2.501.635 20
diito on tonnage, ditto		4.248 38
Light money collected, ditto		572 13
Interest received on bonds, ditto		424 95
ditto received on woollens, ditto		2.197 72
Marine hospital money col'd, ditto	$4.862 80	
Deduct commission thereon at 1-6 of 1 per cent.,	8 10	4.854 70
		$8.673.165 17
The balance due by the Collector per his acc't ending June 30, 1834, is		$5.493.094 23
Add amount of former differences to his debit, per last treasury statement,	$488.899 71	
From this deduct payments into bank last quarter, then suspended for want of warrant placed to his credit in this statement, per w't 2.438,	450.000 00	
	$38.899 71	
To which add amount paid Ab'm B. Mead, appraiser, his expenses to Washington and back, per order of collector, No. 30, abstract No. 10, disallowed,	35 00	
Am't, Wm. C. Waddell, marshal, for expenses selling brandy, per abstract No. 25, suspended for explanation,	226 74	
Amount paid the surveyor and markers, per abstract 28, disallowed as an improper charge in his account of the customs,	13.925 75	
Amount charged in payments into banks this quarter, suspended for want of warrant:		
In the Bank of America, June 30, $88.500 00		
Manhattan Bank, June 30, 111.500 00		
	200.000 00	
From this deduct the following sums:		$5.746.181 43
Amount of warrant No. 2.355, for the support of light-houses, 1 quarter, to his credit in this statement, not charged by him,	$2.308 70	
Amount of commission short, charged in his account, now stated,	303 25	
Do. former difference to his credit, per last treasury statement,	56	
		$2.612 51
		$5.743.568 92

NOTE.—The attention of Collector is again invited to the note appended to the last Treasury report of his account, of which the following is a summary. The item of $11.018 63-100, he will find, has already passed to his credit by warrants on requisitions of the Navy Department, and should not have formed an item in his accounts of the customs; he is requested to credit the amount of $513 improperly paid Myer Moses for preparing tabular statement; also $394 for printing public documents which belong to his official emoluments and accounts.

Also, the amount above suspended, paid the surveyor and marker, $13.925 75; on reference to the last paragraph of the Comptroller's letter of July 25th, 1833, the Collector will perceive that he is specially instructed not to charge said emoluments in his accounts of the customs, but in a separate and especial account; to avoid suspensions in future, of his payments into bank, the Collector is requested to make his deposits on the last day of the quarter, in time for them to appear in the bank returns of that day, or defer them to the day following.

It appears by the receipt of Wm. C. Waddel, marshal, No. 25, that the brandy in question sold for $8.603 96-100; the Collector is requested to state what disposition was made of the avails of said sale.

In the footing of the abstract of debentures paid the Collector, deduct $1.096 94-100, as amount of errors in debentures paid; he is requested to point out particulars of said errors.

$5.743.568 92

TREASURY DEPARTMENT,
Auditor's Office, October 29th, 1834.

Examined and stated by JOHN COYLE.

with the United States. Cr.

By payments to Inspectors, to June 30, 1834,		$62.892 45
Debentures paid, do.		469.944 49
Do. do. under 3d section, do.		1.012 00
Discounts on prompt pay't of duties, (articles,) do.		895 62
Drawback on domestic refined sugar, exp'ted, do.		6.026 00
Do. domestic distilled spirits, do. do.		155 00
Bounty on pickled fish, do. do.		524 00
Disbursements for revenue cutters, do.		
Revenue cutter Alert, $21.102 12; rev'e cutter Rush,	$2.458 20	
Do. Taney, 42 42; cutter service, g'ly,	147 73	
		4.750 47
Disbursements for the revenue boats, to June 30,		2.587 25
Ditto in relation to appraisements, do.		12.156 14
Ditto in account of contingent expenses, do.		13.038 42
Duties refunded this quarter on goods deposited, -	$34 17	
On worsted and cotton goods, $9.896 76; linen goods,	532 02	
Old iron, - - 6.520 61; wine, -	447 30	
		17.430 86
Three months' salary to the following officers:		
The assistant collector of Jersey City, - - -	250 00	
Surveyor of Albany, - - - -	37 50	
		287 50
Costs in sundry suits incurred this quarter, paid:		
Paid James A. Hamilton, District Attorney, - -	$2.967 76	
William M. Price, ditto - -	337 38	
William C. H. Waddel, Marshal, - -	509 42	
Taxed costs in case of Nelson & Elliot *vs.* Collector, -	581 77	
		4.396 33
Amount of credits on bonds paid, - - - -		39.044 41
Ditto paid the following Collectors of the Customs, per order of the Comptroller of the Treasury, and with which they are debited as follows:		
John P. Osborne, Collector at Sag Harbor, per Report No. 65.755,	$600 00	
James W. Reckless, col. Perth Amboy, 66.110,	3.000 00	
Baron S. Doty, col. Oswegatchie, 65.151,	600 00	
Thomas Loomis, col. Sackett's Harbor, 65.186,	1.000 00	
Seymour Scovell, col. Niagara, 65.846,	1.250 00	
Samuel Starkweather, col. Cayuahoga, 65,835,	421 61	
John Grant, Jr., col. Oswego, 65.179,	1.600 00	
A. W. Hyde, col. Vermont, 66.136,	2.500 00	
Andrew Mack, col. Detroit, 65.783,	1.500 00	
P. A. Barker, col. Buffalo, 65.843,	1.250 00	
Jerre. Carrier, col. Cape Vincent, 65.534,	937 90	
Abraham Wendell, col. Mackinack, 65.555,	800 00	
W. H. Hunter, col. Sandusky, 65.794,	324 30	
Ditto, with which he will be debited,	250 00	
		16.033 81
Amount of the following warrants in favor of the Treasurer:		
No. 2.354, June 30, $7.779 48; No. 3.355, June 30, -	$2.308 70	
2.395, do. 4.179 08; 2.438, do.	2.259.574 69	
		2.273.841 95
Commissions on dollars 2.867.370 66, at 1-6 of 1 per cent.,		4.778 95
Balance due to the United States:		
In bonds uncollected, not due, - - -	$3.131.461 73	
do. in suit, - - - -	2.047.065 77	
General do. for wine and spirits, - -	113.349 33	
Cash on hand, - - - - -	451.692 09	5.743.568 92
		8.673.165 17

Treasury Department,
Comptroller's Office, December 3d, 1834.
JNO. WOODSIDE.

Examined.

Circuit Court U. S. Southern District, New York.

JAMES E. DEHAY & al., *ads.* THE UNITED STATES.

Deposition of James N. Barker, Comptroller.

Deposition of James N. Barker.

1. I was appointed First Comptroller of the Treasury on the 1st March, 1838, and entered on the duties of the office on the fifth of that month. The accounts of Samuel Swartwout, as rendered by him and settled at the Treasury, for the third and fourth quarters of 1837, were examined in my office, and adjusted; the former on the 21st May, and the latter on the 12th June, 1838.

2. The accounts of Samuel Swartwout, from 28th March, 1830, to 28th March, 1834, *were* restated by the First Auditor, and a balance reported to me, which I admitted and certified to the Register of the Treasury. The paper shown to me, and marked with my signature, I believe to be a copy of such restatement.—This restatement is not a copy of Swartwout's quarterly accounts as settled at the Treasury. It differs in exhibiting a different balance due from Swartwout. Whether or not the balance exhibited on the account, as restated, is the true balance due from him on his account for the period stated, will depend upon the final decision on the question of the admission or rejection of the principle on which such restatement was made. As payments were made by Swartwout subsequently to the 28th of March, 1834, it must also depend upon such decision to determine whether the balance exhibited on the restatement of his accounts, from the 28th March, 1830, to the 28th March, 1834, or the balance stated to be due on his quarterly accounts, ending on the 31st March, 1834, was the true balance due from him at that period, on the 29th, April, 1839.

3. Swartwout's accounts were kept at the Treasury in one continued series from 1829 to 1838, that is, for the period of his whole service, as other accounts of collectors were there kept, under an erroneous practice, which is now changed. The severing and restating the accounts of Swartwout were predicated upon the principle, that the mere usage of an office in keeping, agreeably to a received form, continuous accounts of public officers, and showing only their individual indebtedness, should not, and could not, in law or equity, prevent such modified or new statements as occasion might require to show the peculiar and appropriate responsibilities of the several sureties of such officer for certain periods of his official term.

The restatement was made by the first Auditor under my autho-

rity and direction, at the instance of the Solicitor of the Treasury, and deemed by him essential in the prosecution of the suit.

4. Up to January, 1837, I knew of nothing in Swartwout's accounts, as rendered to the Treasury, false or fraudulent, in respect to the debits against himself.

5. I do not find, by reference to the accounts of Swartwout, and by the quarterly settlements as made at the Treasury, that Swartwout was in default or in arrear in his customary payments on the 30th March, 1834; and no defalcation was discovered, so far as I know, until after the expiration of his term of service.

6. The debits and credits in the account, as restated, are truly taken, as I believe, principally from the data afforded by the Treasury books, with such alterations as became necessary in separating the last three days of the quarter ending the 31st March, 1834, from that quarter; in order to effect which, aid was asked from the Custom-house books at New York, and which, I believe, was sent to the First Auditor.

7. The restatement was made for the avowed purpose of enabling the United States to proceed against the sureties, properly, as it was conceived, liable on the bond for the term included between the 28th March, 1830, and the 28th March, 1834.

8. Although I believe, and say upon my oath, that the sum due from Swartwout on the 28th March, 1834, arrived at by the examination of the Treasury records, and details furnished by the Custom-house at New York, was, in my opinion, truly stated in the restated account, not taking into view payments made subsequently to the 28th March, 1834; yet I certainly cannot say, should such payments be finally deemed legal and equitable by a competent legal tribunal, as credits to Swartwout within the term of office ending on the 28th March, 1834, that the said balance was due from Swartwout on the said 28th March, 1834.

9. Swartwout did account for the balance shown to be due from him by his quarterly accounts, ending on the 31st March, 1834, in his subsequent quarterly accounts, in the manner then in practice, by charging himself with the balance due on the quarter's account ending on the 31st March, 1834, in his subsequent quarterly account.

10. The practice in the Auditor's office is to term all balances remaining on Collectors' accounts, as due from the Collectors, deducting the bonds as cash on hand, whatever the Collector may designate it. And this is the only reason I can assign for calling the items "cash on hand," which, by the Collector, as "duties credited but not paid."

11. The principal part at least of the balance due, as stated in this restatement of Swartwout's accounts, to March 28th, 1834, must, it would appear by reference to the several accounts, have been carried forward and accounted for, technically speaking, in his subsequent accounts adjusted at the Treasury.

Circuit Court U. S., Southern District, New York.

JAMES E. DEHAY & al.,
ads.
THE UNITED STATES.

Deposition of James M. Torbut.

Deposition of James M. Torbut.

I am a clerk at present in the First Auditor's office of the Treasury Department, and have been since the year 1831. I was not the clerk who examined and stated the quarterly accounts of the Collector of the Customs for the district of New York, nor am I now.

By direction of the 1st Auditor of the Treasury, I did make a division of Swartwout's accounts in order to show, as nearly as possible, the balance apparently due the United States on the 28th March, 1830, and on the 28th March, 1834, at the same time stating to the Auditor, in substance, when so directed, that it could not be done with precision, and did not sign said statement when made out, nor could I now certify the correctness of those balances.

I since find I overlooked the fact, that several suspended items in his accounts ending March 31, 1834, which were brought to his credit in adjustment of his quarterly accounts after that date, should have been placed to his credit in the said division of accounts ending March 28th, 1834, and also some disbursements for light-houses and marine hospitals, which were made previously to the 28th March, 1834, but not covered by warrant until some time afterwards, should also have been brought to his credit in said series of accounts ending March 28, 1834. I believe that the paper now shown to me, and which I now mark with my signature No. 3, is a copy of the restatement or division of accounts made by me, by direction as aforesaid.

In making the restatement, I took it for granted that the examination of the quarterly accounts made in the 1st Auditor's and 1st Comptroller's office, at the time of the several adjustments of said accounts, proved the correctness of the several quarterly Treasury statements, and therefore copied, or had copied, the different debits and credits from them for the period from 1 April, 1830, to Dec'r 31, 1833, inclusive, and endeavored to divide the statement for 1st quarter of 1834, so as to allow no credits nor make any debits arising from transactions subsequent to 28 March, 1834. This restatement of Swartwout's accounts is not, therefore, a copy of the Treasury statements of his quarterly accounts for the 1st quarter of 1830, or the 1st quarter of 1834.

I cannot say that the balance due from him, as shown by the

restatement, was the actual balance due from him on the 28th March, 1834, and in regard to said balance remaining due on the 25th April, 1839; that will of course depend upon the application of moneys afterwards paid over to the Treasury by Swartwout, and also for disbursements made by him.

The accounts of Swartwout were stated and adjusted in the 1st Auditor's office in one continued series, from the commencement to the end of his term as Collector, the balances being carried forward from one quarter to another. I understood that the purpose of this restatement of his accounts was to ascertain the balance on the 28 March, 1830, and 28 March, 1834, in order to hold Swartwouts's sureties, whose liabilities expired on those days.

The balance found due on the 31st March, 1834, and carried forward in the Treasury statement of his accounts for the 2d quarter, 1834, included the balance, or principal part of said balance, represented to be due on the 28th March, 1834, by said restatement, and said balance carried forward from 31 March to the next quarterly statement, was intended and did include, if correct, the whole amount due by Swartwout as Collector of the Customs for the district of New York, at that time.

JAMES M. TORBUTT.